

DAVID Y. IGE
GOVERNOR



KERRY K. YONESHIGE
Comptroller

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

December 18, 2014

COMPTROLLER'S MEMORANDUM NO. 2014-33

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

FROM: Kerry K. Yoneshige, Comptroller

A handwritten signature in dark ink, appearing to read "Kerry K. Yoneshige", with a stylized flourish at the end.

SUBJECT: 2015 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

The Internal Revenue Service has announced in Notice 2014-79 that the standard mileage rate to be used in computing the value of the business use of an automobile for 2015 is 57.5 cents per mile.

As a reminder, for those employees not covered by collective bargaining agreements which adhere to the IRS issued rates, any amounts paid in excess of the 57.5 cents per mile must be reported as a taxable income.

Please forward this information to offices in your department responsible for computing the taxable portion of mileage reimbursements to your employees.